

Audit or Review - Testing Heading wise Checkpoints Report

Client Name: Ganesh And Co.

Audit No: GAN25-36 - Lease Liabilities

SI No	Heading	Check Point	Assertions	Workpaper Ref/Index
1	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Has the Company given ageing schedule and further, bifurcated between considered good, considered doubtful, disputed and undisputed?	Mandatory: Yes Test Result: Yes Annexure: Yes	Workpaper Ref: Comments: Remarks By: Reviewer1 On: 12/02/2025 11:53:25
2	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Has Unbilled dues disclosed separately?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
3	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Are only amounts due on account of goods sold or services rendered in the normal course of business classified as `trade receivable`?	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
4	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Trade Receivables	Are trade receivables further sub-classified into: a. Secured, considered good	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
5	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: a. Balances with Banks	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
6	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: b. Cheques, drafts on hand:	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
7	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: c. Cash on hand: and	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00
8	Schedule III - Balance Sheet Checklist - ASSETS - CURRENT ASSETS - Cash and cash Equivalents	Are Cash and cash equivalents classified as: d. Others (specify nature).	Mandatory: Yes Test Result: Annexure:	Workpaper Ref: Comments: By: On: 01/01/1900 00:00:00

Audit or Review - Testing Check Point Observation Details

SI No	Check Point	Observations	Remarks By	Client Remarks
1	Has the Company given ageing schedule and further, bifurcated between considered good, considered doubtful, disputed and undisputed?	okk	Reviewer1(Reviewer)	Reviewer1 - yes
		Testing	Reviewer1(Reviewer)	-
		Test	Reviewer1(Reviewer)	Reviewer1 - Ok